Previous references
Rec 70-09-1-6

1909.—10
(Municipal

File No 223-09
Serial Nos. 1-6

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-6

Part B for January 6, 1912

SUBJECT.

Municipal Taxation of mail Tongas

To the Dy Comrs of Mysore & Hassan No 8102-3 dated 16.3.10 Enquiries whether mail Tongas are assessed to cart Tax

From the Dy Comr. Mysore No 821/By 12-5-10 States that a cart Tax of Rs 24- is levied on the mail tongas in the Dept

From the Dy Comr Hassan No 574 & C 7 6-10. States that the mail tongas in the District are not assessed to cart Tax

G.R. 2107/10

To the Presidt Mysore City Rec Commrs No 7343 & 7311 Enquiries if Mr. Pattanagar pays cart-Tax to the Mcply for his tongas and if so

From the President Bulawayo Municipality
No 25 dated 15-8-11 States that no cart is
to be used on the main Tongaat animals (
to Bur-Parkonjee Gwelo that he keeps tax for the
vehicles & animals used in the city
6. G P No 8360-2 By 10-5-12. States that Bawa
Tongas are not exempted from the cart tax
and directs that the same should be levied
from Bur-Parkonjee with the back arrears &
that tax should be levied also on the vehicle
kept in the Municipality for conveying
goods outside the municipal limits etc.

R Rawsthorne
28/5/12

E.S 11] 1909- 1910

GENERAL AND REVENUE SECRETARIAT

(Mb:)

NOTES.

File No. 223-09

FILE HEADING

Municipal taxation of mail bungas.

From

No	Dated	Received

hary No.	Enclos	Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS

Please see paras 1, 10, 17 and 19 of the proceedings in Mb. 70-09 as also para 2 of G O No. 6290-1 / Mb 70-09-6 dt 25th January 1910 about the question whether mail bungas are not liable to

ORSS—First sheet

GPB—30,000—3-4-07

R. S. 12]
General and Revenue Secretariat

Mb File No 223 of 1909

Serial No

to pay the Municipal Cart tax
The question arose in connection with
the remission statement of the Chitta-
magalur Municipality wherein a sum
of Rs 124 due from Mr Palanga on ac-
count of the Cart tax on his mail
bongas for the years 1896 97 & 1898-99
had been entered as being irrecoverable
Chikmagalur having been constituted
a Municipality only recently, the Muni-
cipality's claim for those years had to
be regulated by the Mohatarfa Rules
It was pointed out that under those
rules there was nothing to prevent Mr
Palanga's bongas being taxed in passing
final orders on that remission statement
Govt observed that separate orders would
issue about the exemption of mail
bongas from the Mohatarfa Cart tax
Here, the question for orders now
is whether private vehicles kept in
non-regulation Municipalities for
purposes of conveying Govt mail are
exempted from the Cart tax under
the Mohatarfa Rules.

2 In a Municipality governed by
the Mysore Regulation, the case admit-

Ref to this file 70-09 Y

Note—Contn. sheet

BPG—55,000—27-4-09

M File No. 223 of 1909

Serial No.

of any solution, inasmuch as under that Regulation a tax can be levied only on such vehicles as are kept for use within the Municipality.

Submitted for orders

M.D.Jog
3/3/10

3 The Mohatarfa system of taxation is intended to reach those classes who do not contribute to the land revenue and under that system, a cart tax may be levied on carts in the possession of all persons other than those whose primary occupation is agriculture. In the Mohatarfa Rules, there is no rule laying down that a bunga kept by a contractor and used for carrying mail is exempt from payment of the Mohatarfa tax. Mr. Barr however is said to have passed an order exempting Mr. Pallonji's mail bunges from payment of the tax. It is not known on what grounds that order was passed but it may be on the ground

GPB—33,9-11—27-4-09

that ~~it was~~ they were used on the public service -

4 The principle on which the annual and vehicle tax is imposed under the Municipal Regulation of 1906 is not the same as that on which the Mohatarfa system is based As pointed out in the office note above, a mail tonga not kept for use within the Municipality is not liable to be taxed under the municipal Regulation ~~of 1906~~. It is ascertained that in the Mysore City, no tax has been levied on mail tongas and this was perhaps on account of the provision in section 37 of the Old municipal Regulations exempting from payment of the tax carriages and animals employed in the service of Govt.

5 The amount proposed to be written off is what was imposed on Mrs Pallonji's mail tonga under the Mohatarfa

GPB —25-11-27-1,25

Serial No

system - It seems that Mrs Pallonje cannot claim exemption as of right but it may be considered whether concession may not be shown to her on the ground that her husband was employed in the public service

Secy) 5th 3-10 JWW

6 Draft tabulated -
Mr Long 7 Issue -
12/3 15 3-10 JWW

1 8 Docket No. 8102-3 Dated the 4th March 1910 to the Dy Commissioners of the Mysore & Hassan Dists

Calls for information as to whether bullocks or other vehicles kept for conveying mails are assessed to Income-tax. Each line of duty of the Municipalities in their Dists. or outside the municipal area.

2 9 Letter No. 821 dated the 12th inst from the Dy Comrs, Mysore Distt.

States in reply, that there always exist one bullock at Hunsur and four at

Note—Contin. sheet.

GPS—33,000—27-4-09

[S. 19]
General and Revenue Secretariat.

Mal File No. 223 of 1909

Serial No	
	at Madapolle for the Conveyance of passengers that each of them has been assessed with a Mohatarfa tax of Rs 24. and that the Tonga Carrying mail from Kollegal to Mandoor Railway Station via Madapolle is kept at Kollegal
3	to Letter No. 546 dated the 9th June 1910 from the Dy. Com: Hassan Dt. stating in reply, that mail tongas leave from Arsikere to Hassan and thence to Pattlesper and that they are not assessed to Mohatarfa Cart tax
	U Submitted for orders
	Secy) 26.6.10 Mde
	Ask D.C. Hassan whether the Tongas running between Hassan & Channarayapatna with mail bags are taxed either in Hassan town & with Mohatarfa in the Dt. of not. Why not. If Tongas are taxed at Hassan
	12 Draft D.O. to Mr Kumaraswamy Naik Mal Resident, is submitted
	Secy) 13 Issue
	22.7.10 Mde
	D.O. issued

Note—Comm. sheet.

GPS—50,000—27-4-09

Sm 7

Sm 26/10/ X 904 26.7.10

mlrrs-09--

23-7-10 15

Dear Sir,

Will you kindly let me know whether the public have in the Bangalore City for conveying mails to Hosur and Chikballapur are any taxes to assessed to Municipal or the Municipality of a taxes, whether any or is exempted under the Bullock carriage rules as recovered in respect of them -

Yours Sincerely
Mll--

To,
The Commissioner for
Coop Dev
Presdt, Bangalore City
Member Comm C

G. R. S. 12]
General and Revenue Secretariat.

Serial

File No. 223 of 1909

8

2.

a on them under the Hackney Carriages.

Yours sincerely,

lar Rao Esq., B.A., B.L.,
stant Secretary to Govt,
F. Department, Bangalore

Municipal Office,
Bangalore City, 23rd Aug

Dear Sir,

I am in receipt of your D.O. letter No. 904/Ml 223-09 dated the 2[illegible] ultimo. The jutkas referred to, I find on enquiry, do not convey Mails to Ho and Chickaballapur exclusively They invariably carry passengers also with the Mail and receive charges from the former As these transits ply every day between the City and the above places with men from whom the respective Companies receive fares, they are classed as Hackney Carriages and License Fees

17 File resubmitted
Secy) 27-8 (D
24/8/09
Please look up the files relating to the transfer of the Post Office to the British Govt & see whether any agreement was made that mail carts should be exempted from taxation?

20/8/09

Note—Contin. sheet.

GPS—[illegible]—27-4-09

Serial No

A

Q. All the Collections available in the Records about the departure of the Mysore Envoy to British Govt are enumerated. Attention is particularly invited to the printed Copy of Correspondence on the subject in Q. Mis. Log 1886-87. No reference has been made in these papers about the Immediate taxation of mail bungas

Secy) 14 11 10 Mlle

20 There seems to be no reason why the mail bungas should be exempted from taxation (Mohatarfa etc) - Place Embody draft

3/12/10

Mlle 3.12

21 Draft order submitted

Secy) 7 12 10 Mlle

(50)

8/12/10

22

23) Sec^y / Dewan

16/12/10

1/12/10

19/12/10

24) I approve of the first portion of the order - But about the second para I have doubt

Mlle 16-12

Note—Contn. sheet.

GPB—33,921—27-4-09

1320 60

G. R. S. 12]
General and Revenue Secretariat.

Ml File No 223 of 1909

Serial No

What is the exact meaning of the expression "Kept for use within the Municipality" occurring in Sec 57 (b)(ii) Municipal Regulations? Does it not mean kept within the Municipality for use? This is the more reasonable interpretation. If not by whom & how are these tongs & animals taxed to Municipal revenue? Is there such exemption in British India? Where vehicles & animals are used for profit why should they be exempted from the tax? They make use of the municipal roads. RKM

19/12/10

Dec 20 12

25 The following replies are given to the queries in the above para

(1) "Kept for use within the Municipality"

Under the Mysore Municipal Regulation the mere possession or

P P B—30,000—1-9-10

G R S. 12]
General and Revenue Secretariat

Ml File No 223 of 1909

Serial No

of a Vehicle by a person within the Municipal limits does not render the Vehicle liable to be taxed The Condition to be satisfied is that a Vehicle should be kept for use within the Municipality The Expression is ambiguous and strictly Construed, it seems that it should be taken to mean that to be liable to be taxed, the Vehicle or animal should be intended to be used within the Municipality If this View is Correct Mail Tongas which are not for use within the Municipality are not liable to be taxed under the Municipal Regulation In this Connection I would further attention is invited to the following provisions in Some of the British Acts

wheels pecuniary are subject rule of street

(a) Madras Dist Muncipal Act } Before the passing of Act III of 1897 Vehicles "used within the Municipality" were taxed

area of the to see 77 Madras Muncipal Act under Tolls Act, kept the municipalities are liable to the stone not used empt from ch. 77 and 78 (b))

The words within the quotation marks were omitted, as they were ambiguous and might be held to Cover Vehicles coming to ply outside the Municipality for Chuttie

(

NOTE—Contn sheet

GPB—50 000— 12 5 10

G. R. S. 12]
General and Revenue Secretariat.

Ml File No. 223 of 1909

Serial No.		
	(b) The Bengal Municipal Act III of 1884	Under Sec 131 every horse carriage, horse and every other animal of the kind specified in the schedule, which is kept or habitually used within or which is let for hire within or without the Municipality, and habitually used within it, shall pay the tax
	(c) The Madras City Municipal Act, III of 1904	Sec 150 (1) says that the Corporation may levy a tax x x x x on every vehicle and animal kept or let out for hire, or used within the city
	(d) The Burma Municipal Act, 1898	The Committee may impose a tax on every Vehicle, etc kept within the Municipality or any part thereof. [Sec 46 (1)(4) (f)]
57 (c)	(e) The North-Western Provinces and Oudh Municipalities Act, 1900	According to these two Acts Vehicles and Animals used for riding, draught etc are liable to be taxed when such Vehicles etc are kept within
41 (1)(A) (c)	(f) The Bangalore Municipal Law, 1897	

Note— Contn. sheet

GPB—30,000—12-5-10

[G. F. No. 12]
General and Revenue Secretariat.

Ind File No. 223 of 19 ag

Serial No

the Municipality—

(iii) Is there such exemption in British India

The Office has not been able to find specific provision in the British Acts above referred to or in the Bye-laws or model bye-laws under them exempting mail tongas, though under some of the Acts above referred to Vehicles and animals belonging to Govt are exempt from municipal tax. Karachi, Poona & Belgaum Municipalities have got the following bye-laws to the following effect

(a) Karachi — Vehicles & animals the property of Govt are exempt from the tax

(b) Poona. — Carriages and carts belonging to Govt shall be exempt

(c) Belgaum — Conveyances used for Govt purpose shall be exempt

26 Secy) 4.1.11 Mle

JMK 80 4.1.1911

27 Please consult Asstt Secy (I) about interpretation of term "kept for use . . . mules"

4/1 7.1.11

NOTE—Contn sheet

12]
and Revenue
Secretariat

ML File No 223 of 1949

Serial
No

28 Forwarded to Br III

Mill

nbd JW

11/2

30 The point is not free from difficulty but the better opinion would seem to be that such vehicles can not be taxed under Sec 59(6)(11) of the Municipal Regulation It is no doubt true that these buses use the Municipal roads - even habitually - but they can not be said to be "kept" for such use or "use within the Municipality" They ply between two points one of which is a long way beyond the limits of the Municipality and they use the roads within the limits of the Municipality only incidentally The main idea imported by the phrase 'kept for use within the said Municipality' seems to be that the object of keeping the vehicle should be to use it within the said Municipality" & in addition to "keeping", use wd.

GPB—50 000— 12 8 10

1320 15

G. [illegible] S. 12]
General and Revenue Secretariat.

Nil File No. 123 of 1909

Serial No.

Municipality" was not also a material Consideration, then the words "within the said Municipality" would not have followed the words "for use". The wording would probably kept within the said Municipality for use" The ordinary words to be adopted in the section which must be presumed to have been deliberate Suggests the idea that the Vehicle proposed to be taxed should generally be used within the Municipality.

To Br IV

13/2/11

31 Submitted

H.M. 80 mg 32 Secy) 14 2 11

13 2 1911

33. Submitted to 1st Cr with reference to his note of 19/12/10 (page 10 supra). As stated by the Asst to Secy, Br III & IV, there intention of the Regn seems to be that the use of the vehicle should be within the municipality. The wording

Note—Contin. sheet

GPS—50,000—12-8-10

G R S 12 }
General and Revenue
Secretariat

Mil File No 223/1320 of 1911

Serial No

is ambiguous & vague, and it seems desirable to adopt the terms of the Bengal Munl Act & the Madras City Munl Act quoted on page 12 Supra 34. It stands to reason that the tongas in question should pay either the municipal tax at Rs or the monatarpa tax

1st C

CSB
15/2/11

Mil
15/2

2176
26/2/11

(35) Does not Mr Pallonjee pay taxes in Mysore city for the tongas & animals kept by him for hire? including Mail Tongas -
Monatarpa would apply to tongas, but not to animals -
The file may be submitted to the Dewan

HPM
21/2/11
CP

Mil

(36) Draft Calling for information from the President of the Mysore L & ,

Mors—Contn sheet

(J. R. S. 12)
General and Revenue Secretariat

1320/6

12 File No. 223 of 1907 977

Serial No.	
	Municipal Council to submit
	7/3/11 (37) Issue
	2 3 11
4	(38) Docket no 7343 dt 7 3 11 to the President Singapore City Municipal Council. Enquires whether no Pattonjee pays taxes to the Municipality for the bullocks and animals kept by him for hire including mail tongas
5	(39) Letter No 25 dated the 15th August 1911 from the President of the Singapore City Municipal Council. In reply to No 4, states that no tax is levied on tongas and animals kept for carrying mail, that the only tongas and animals which ply for hire are not kept in the city and whenever they pass through the outskirts the contractor buys the bullocks and that Mr Pattonjee has been paying taxes for the vehicles and animals he has kept for use in the city.
	C.O. Submitted for orders with reference to the order (para 38 of the notes)
	25-8-11 Dewan Bullocks 1st Cr) 30. 8 11
41	If the interpretation placed above is correct, then a carriage or horse kept

Note—Contin. sheet.

GPB—30,00—12-8-10

Serial No

by a person and not used is not liable to pay tax. This opens a wide door to equivocation & fraud

13402
5.9.11

4/ Circulated to Councillors for favour of opinion 2 9 11

The word "use" is not qualified by any adverb such as "incidentally" or "generally" as employed in the note of the Assist Secy, Br III A vehicle kept within municipal limits & not used on the municipal roads, however so little for plying within municipal limits, (unless it is carried as an aero-plane!) It seems to me that a vehicle kept within municipal limits must pay municipal tax and that a vehicle left outside municipal limits must pay toll at the toll-bar when it enters municipal limits Here maybe a vehicle kept within municipal limits with its wheels removed or

Note—Contn sheet

G R S. 12]
General and Revenue Secretariat

2l File No 223 of 1909

277 60

Serial No

rendered incapable of use- In that case no fee will be payable

Letter 27 2 12

42 Subm^r to 2nd Cr Master

C103
28/2/12

28 2 12

472 / 28 2 12

43 It is kept within the municipal limits for "use" as long as the municipal roads are ~~used~~ made use of for taking the mail beyond the limits of the municipality. It is immaterial for how short a time these roads are used I think the fee should be levied.

1st per

28/2/12

Contn sheet

GPB—50 000— 12 8 10

G. R. S. 12]
General and Revenue Secretariat

R File No 223 of 1909

Serial No

64 I am of the same opinion.
20/3/12
Dewan

65 Please issue order accordingly.
CSB 21/3/12
Issue 22/3/12.
[The draft on the file requires modification.]

66 Please revise draft returned it.

Issue 20/4/12
20/4/12
20/4/12

67 Revised draft submitted. May this Rule 50 be framed?
23.4.12 Secy 25/4/12 Issue

68 Issue
CSB 7/5/12
Issue 25/5/12

69 G.O. No. 8360-9 dated the 10th May 1912.

Contra sheet

GPB—50,000—12-8-10

Serial No.

Observes that the Mohatarfa Rules do not exempt bullocks used for carrying mails from payment of the Cart tax and that accordingly the arrears of the tax due from Mr Pothoraji should be recovered, and adds that as Chikmagalur has been constituted a Municipality under the Mysore Municipal Regn the tax will be regulated by the provisions of that Regn under which vehicles of the description declared as liable to the tax will be so liable if it is kept for use within the Municipality and that if Mr Pothoraji's bullocks kept in the Municipality for conveying mails outside the Municipal limits are liable to the vehicle tax, as they are kept within the Municipality and use the Municipal roads, be it ever so little.

GPB—50,000—12-6-16

G/R S 29A]

Fus 108-09 /
1909-1910

From

Secy to the Govt of His Highness the Maharaja of Mysore, Genl and Rev Dept

To The Dy Com^r Mysore Distt.

Dated

Despatched Hassan

Received 16 2 10

General No 8102-3

No ~~nil~~ 113 07 /

Enclosure No

Has the honour to request the Dy Com^r to be so good as to report whether bullocks or other vehicles used for conveying mails are assessed ~~to municipal~~ tho' subscription each tax in lieu of the Municipalities in the Mysore Distt, ~~and~~ Hassan ~~whether such tax~~ levy.

MGCP—X,(C(-)

1909—1910 827

From
Mr. K. Anantharaya Iyer Esq., B.A.,
President of District and
Municipal Boards, Mysore District

To
C. S. Balasundaram Iyer Esq., B.A.,
Secretary to Government,
General and Revenue Departments

Dated 12th May 1910
Despatched 13-5-10
Received
General No 802 /
No

Enclosure No

Subject

Submits a report on the subject whether bullocks or other vehicles kept for conveying mails are allowed to graze in any of the municipalities in the Mysore District or outside the municipal area, or not,

89 1

Enclosure No

OFFICE OF THE PRESIDENT OF DISTRICT AND
MUNICIPAL BOARDS, MYSORE DISTRICT,
Dated, Mysore 12th May 1910

From

Mr. Kanthraj Urs Esq, B A,
President of District and
Municipal Boards, Mysore District

To

@ S Balasundaram Iyer Esq, B. A,
Secretary to Government,
General and Revenue Departments

ml 223-09
sl-2

Sir, With reference to your docket No. 8702-3-ml 223-09-1 dated 16th March 1910, calling for a report whether tongas or other vehicles kept for conveying mails are assessed to mohatarfa Cart tax in any of the municipalities in the Mysore District, or outside the municipal area, I have the honour to state that from the reports received from the several Amildars of this District, it is understood that nowhere, either within or outside the municipal area, in this District, such tongas or other vehicles are kept

2 The Amildars of Hunsur and Malavally report that there always exist one tonga at Hunsur and four at Malavally for the convenience of passengers each of them being assessed with a mohatarfa Cart tax of Rs 2/- The tonga that carries

mail

Mail from Kollegal to Haddum Railway Station via Malavalli is kept at Kollegal

I have the honor to be,
Sir,
Your most obedient servant

For President,
Municipal Board
Mysore District

19-9-10

From

J.Macpherall Esq,

President of Municipalities,

Kolar District.

To

C S.Ramaswamy Iyer Esq B.A.
Offg: Secretary to the Govt. of
H.H. the Maharaja of Mysore,
Genl and Rev. Departments,
Bangalore.

Dated 9th. June 1910

Despatched

Received

General No. 546

No. S.

Enclosure No. Nil

Subject.

Reporting that tongas convey
-ing mails are not assessed to Moha-
-tarfa cart-tax

GPB—10 rooms—27.10.08

G R.S 29A]

1320
3/7/11

From

Secy to the Govt of His Highness
the Maharaja of Mysore,
Genl. and Rev Dept

To The President,
Mysore City Municipal Council

Dated

Despatched

Received 7-3-11

General No 7343

No

Enclosure No

Rajasingiah
Has the honour to
request the President
to be so good as to
state whether Dewan
Pallonjee pays taxes
to the Municipality for
the bungas and animals
kept by them for hire,
including Mail tongas
"By order"
Illegible

Illegible

1911

From

The President, City Muni Council, Mysore.

To

The Secy. to Govt. of Mysore, Gen. and Rev. Depts.

Dated
Despatched } 15th August 1911
Received

General No. 25
No.

Enclosure No.

Referring to the two tax in levies on tongas and animals kept by our Bailiff for carrying mail

223-09

(Rs. 15 ?)

GMPK—10-5-09-GD

G.R.S. 28]

File No. 223-09
Serial No 6

Diary No of letter replied to 8976

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mg1)

Z

READ--- Govt Proceedings No 6290-1 MB 70-09-6 dated the 25th January 1910 sanctioning the writing off of certain items of irrecoverable arrears of the Municipal taxes

Dy. the 23-4 1912

Date of issue 10-5-12

Signed by Mr K M A

2 copies

ORDER SUBJECT No

of the Chikmagalur Municipality from the Municipal Treasury receipt a sum of Rs 12/- due from Smt Pothamma on account of the Cart tax on his 2 mail

over for copies

SUBJECT

GPS—10,000-19-4-10

copied 8/5/12

bullocks for the three years 1896-97 to 1898-1899 and ~~stating~~ that separate orders will issue on the question of the exemption of mail bullocks from payment of the Mohatarfa Card tax.

2) Correspondence ending with letter No 25 dated the 15th August 1911 from the Private Secretary City Municipal Council.

Order thereon 8360-9 ML 223-09 — 8/10 5 12

~~Government are of opinion that~~ The Mohatarfa rules do not exempt bullocks used for carrying mails from payment of the Card tax. As provided vide G O. No 9617 L-i dated the 1st April 1898, all Carts (whether plying for hire or otherwise) are taxable to the Mohatarfa Card tax, provided they are used for carrying loads on the Circumstances, the amounts due

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

due from Mr. Pothenje should be recovered. - - -

2 Now that Chirakkalam has been constituted into a Municipality under the Mysore Municipal Regulation VII of 1906 and the tax on ~~vehicles has also been on certain kinds of~~ vehicles has also been recently introduced into it, the levy of the tax will be regulated by the provisions of that Regulation under which a vehicle of the description declared as liable to the tax will be so liable if it is kept for use within the Municipality ~~ie even if it be for plying~~, on the Municipal limit provided it uses the Municipal roads, be it ~~either~~ to ~~little~~ In this view Mr. Pothenjis long was kept

the Chickasaw Municipality for Conveying mails outside the municipal limits are liable to the Vehicle tax under the Municipal Regulations as they are as yet not kept within the municipality and over the municipal roads, be it ever so little ... [illegible] ... Secty

Ist

2nd

The Hon'ble Commissioner of Works
& Commissioners of Municipalities
& Presidents of the City Municipal Councils
of Bangalore and Mysore

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 10th May 1912

READ—

Government Proceedings No 6290-1—Mi 70 09 6 dated the 25th January 1910 sanctioning the writing off of certain items of irrecoverable arrears of the Municipal taxes of the Chikmagalur Municipality from the Municipal accounts except a sum of Rs 12 due from Mr Pollonji on account of the cart tax on his two mail tongas for the three years 1896 97 to 1898 1899 and stating that separate orders will issue on the question of the exemption of mail tongas from payment of the mohatarfa cart tax

(2) Correspondence ending with letter No 25 dated the 15th August 1911 from the President Mysore City Municipal Council

---

No 8360 9—Mi 223 09 6, DATED 10TH MAY 1912

ORDER THEREON —The Mohatarfa Rules do not exempt tongas used for carrying mails from payment of the cart tax As pointed out in Government Order No 9617*b* 1—R 3137 F, dated the 1st April 1898, all carts (whether sprung or otherwise) are taxable to the mohatarfa cart tax, provided they are used for carrying loads In the circumstances, the amounts due from Mr Pollonji should be recovered

2 Now that Chikmagalur has been constituted into a Municipality under the Mysore Municipal Regulation, VII of 1906 and the tax on vehicles has also been recently introduced into it the levy of the tax will be regulated by the provisions of that Regulation under which a vehicle of the description declared is liable to the tax will be so liable if it is kept for use within the Municipality In this view, Mr Pollonji's tongas kept in the Chikmagalur Municipality for conveying mails outside the Municipal limits are liable to the vehicle tax under the Municipal Regulation, as they are kept within the Municipality and use the Municipal roads, be it ever so little

C S BALASUNDARAM IYER,
Offg Secy to Govt, Gen & Rev Depts

To—The Deputy Commissioner Kadur District
The Deputy Commissioners of other Districts
The Presidents of the City Municipal Councils of Bangalore and Mysore

Exd —c v

1911-12

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 10th May 1912

No 8360 9
M1 223 09 6

Passes orders in regard to the liability of tongas and other vehicles used for conveying mails to Municipal tax under the Mohatarfa Rules and the provisions of the Mysore Municipal Regulation, VII of 1906

GPB—6-6 12—200